

## **Social Services BRU**

### **Department of Health and Social Services – Program 52**

#### **I. PROGRAM OBJECTIVES**

The purpose of the Social Services BRU's is to provide services through the grant process to two tribal organizations. Services under this program consist with home visits to assist families in meeting their treatment goals, locate resources, evaluate the family situation, assess the risk of the families, facilitate communication between relevant resources to ensure the child and /or family received the assistance and resources needed. This includes short-term emergency placement and a drug and alcohol safety bear program.

#### **II. PROGRAM PROCEDURES**

These BRU components were established and approved by legislation in FY85 for the provision of social services. Only Kawerak, Inc. and Central Council of Tlingit and Haida are eligible to apply.

#### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

##### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

###### Compliance Requirements

Services provide case planning and case management services for child protection referrals received from the Division of Family and Youth Services. Case workers will participate in multi-disciplinary case staff meetings and reviews hearings necessary to move their clients toward case closure. Kawerak will also work to meet emergency, short and long-term relative or foster home placements in their area.

###### Suggested Audit Procedures

###### **Review:**

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private non-profit corporation, if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

#### Compliance Requirement

Costs allowed or disallowed under this program are specified by grant regulations 7 AAC [50]53.931 - .999 and 7 AAC 78 as well as contract or budget document and special conditions.

#### Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC [50]53, 7 AAC 78, and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC [50]53.931-.999, and 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC [50]53.931 - .999, and 7 AAC 78.260(e)(1).

### B. ELIGIBILITY

#### Compliance Requirement

The BRU's have been designated to Kawerak, Inc. and Central Council of Tlingit and Haida.

#### Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certifications, and approvals, to determine status of agency.

### C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

#### Compliance Requirement

There is no required match.

### D. REPORTING REQUIREMENTS

#### Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen working days after the close of each quarter and a final expenditure report within 45 days of the last day of the grant year. A facility report is also required to be submitted within 10 working days after the last day of each month.

#### Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and

- That expenditures are within the budget limits or contract provisions.

#### Compliance Requirements

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

#### Suggested Audit Procedure

- Review audited financial statements for compliance with above

#### Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the State as payable to the State. This includes unspent grant funds or disallowed costs.

#### Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the State; and
- Review audited financial statements to ensure proper presentation.

### E. SPECIAL TESTS AND PROVISIONS

#### Compliance Requirement

The agency must act upon any recommendations made by program site review.

#### Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

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